

6121

RECEIVED  
LEGISLATIVE AUDITOR

06 MAR -6 AM 10:51

**W. DAVID THOMPSON, M.D.,  
CORONER-PARISH OF RICHLAND**

**FINANCIAL STATEMENTS**

**UNAUDITED**

**For The Year Ended  
December 31, 2005**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 3/8/06

**OSWALT & ZARRO**

*A Corporation of Certified Public Accountants*

*809 Julia Street*

*Suite A*

*Rayville, Louisiana 71269*

*(318) 728-6413*

RECEIVED  
FISCAL SERVICE AUDITOR  
06 MAR -6 AM 10:51

**W. DAVID THOMPSON, M.D.,  
CORONER-PARISH OF RICHLAND**

**FINANCIAL STATEMENTS**

**UNAUDITED**

**For The Year Ended  
December 31, 2005**

**--00000--**

**OSWALT & ZARRO**  
*A Corporation of Certified Public Accountants*

---

809 Julia Street  
Suite A  
Rayville, LA 71269  
(318)728-6413  
(318)728-4008 (Fax)

Tom J. Oswalt, CPA  
Joseph J. Zarro, CPA

204 Fair Avenue  
Suite B  
Winnsboro, LA 71295  
(318)435-5584  
(318)435-5216 (Fax)

W. David Thompson, M.D.  
Coroner-Parish of Richland  
Rayville, Louisiana

We have compiled the accompanying statement of assets, liabilities, and proprietor's capital-income tax basis of W. David Thompson, M. D., Coroner-Parish of Richland ( a proprietorship), as of December 31, 2005, and the related statements of revenues and expenses-income tax basis and changes in proprietor's capital-income tax basis for the year then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The financial statements have been prepared on the income tax basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles.

A compilation is limited to presenting in the form of financial statements information that is the representation of the owner. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

The owner has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared on the income tax basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Proprietorship's assets, liabilities, capital, revenues, and expenses. Accordingly, these financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to W. David Thompson, M.D., Coroner-Parish of Richland.

*Oswalt & Zarro*

February 24, 2006

**W. DAVID THOMPSON, M.D.,  
CORONER-PARISH OF RICHLAND  
STATEMENT OF ASSETS, LIABILITIES, AND  
PROPRIETOR'S CAPITAL-INCOME TAX BASIS  
December 31, 2005**

**ASSETS**

<b>CURRENT ASSETS</b>		
CASH-GUARANTY BANK	\$	1,764.14
		<hr/>
		1,764.14
<b>PROPERTY &amp; EQUIPMENT, AT COST</b>		
EQUIPMENT		306.95
EQUIPMENT DEPRECIATION		(306.95)
		<hr/>
		0.00
<b>TOTAL ASSETS</b>		
	\$	<hr/> 1,764.14 <hr/>

**LIABILITIES AND PROPRIETOR'S CAPITAL**

<b>CURRENT LIABILITIES</b>		
PAYROLL TAXES PAYABLE	\$	124.30
		<hr/>
		124.30
<b>TOTAL LIABILITIES</b>		
		<hr/> 124.30
<b>PROPRIETOR'S CAPITAL</b>		
		<hr/> 1,639.84
		<hr/>
<b>TOTAL LIABILITIES AND PROPRIETOR'S CAPITAL</b>	\$	<hr/> 1,639.84 <hr/>

See accountants' report.

**W. DAVID THOMPSON, M.D.,  
CORONER-PARISH OF RICHLAND  
STATEMENT OF REVENUES AND EXPENSES-  
INCOME TAX BASIS  
For the Year Ended December 31, 2005**

REVENUES	
CORONER FEES	\$ 17,891.50
	<u>17,891.50</u>
EXPENSES	
ADVERTISING & PROMOTION	612.50
CONTRACT LABOR-DEPUTY CORONER	6,800.00
OFFICE EXPENSE	117.90
PAYROLL TAXES	289.23
SALARIES	3,270.71
TELEPHONE	1,776.45
	<u>12,866.79</u>
INCOME FROM OPERATIONS	<u>5,024.71</u>
NET INCOME	\$ <u><u>5,024.71</u></u>

See accountants' report.

**W. DAVID THOMPSON, M.D.,**  
**CORONER-PARISH OF RICHLAND**  
**STATEMENT OF CHANGES IN PROPRIETOR'S CAPITAL-**  
**INCOME TAX BASIS**  
For the Year Ended December 31, 2005

BEGINNING CAPITAL	\$	2,615.13
NET INCOME		5,024.71
WITHDRAWALS		(6,000.00)
ENDING CAPITAL	\$	<u>1,639.84</u>

See accountants' report.

**Affidavit and Revenue Certification**

W. David Thompson, M.D.

CORONER - PARISH OF RICHLAND

ENTITY NAME

Richland

Parish

Rayville, Louisiana (City), State

**ANNUAL SWORN FINANCIAL STATEMENTS AND**

**CERTIFICATION OF REVENUES \$50,000 OR LESS (if applicable)**

The annual sworn financial statements are required by Louisiana Revised Statute 24:514 to be filed with the Legislative Auditor within 90 days after the close of the fiscal year. The certification of revenues \$50,000 or less, if applicable, is required by Louisiana Revised Statute 24:513(l)(1)(c)(i).

\*\*\*\*\*

Personally came and appeared before the undersigned authority, W. David Thompson, M.D. (officer name), who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of W. David Thompson, M.D. Coroner - Parish of Richland (entity name) as of December 31, 2005, and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements.

(Complete if applicable)

In addition, W. D. Thompson, M.D. (officer name), who, duly sworn, deposes and says that Coroner - Parish of Richland (entity name) received \$50,000 or less in revenues and other sources for the year ended December 31, 2005, and accordingly, is not required to have an audit for the previously mentioned year.

W. David Thompson  
Signature

Sworn to and subscribed before me this 27 day of February, 2005.

THEO J. COENEN, III

BAR ROLL #4226

RICHLAND PARISH

NOTARY PUBLIC

NOTARY PUBLIC

COMMISSION EXPIRES AT MY DEATH

\*\*\*\*\*

Officer Name

W. David Thompson

Officer's Title

CORONER - PARISH OF RICHLAND

Address

1012 LOUISA ST.

RAYVILLE, LA 71269

Phone/Fax/Email

(318) 728-2046